

GREGORY J. SMITH
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REAPPRAISAL EXCLUSION FOR DISABLED - Recent State Legislation provides one time property tax relief for disabled taxpayers by preventing a property tax increase if they sell their existing home and buy another within the State of California. The requirements for this exclusion are listed below:

1. Disability: At the time the original dwelling is sold, the applicant or the applicant's spouse must be severely and permanently disabled and a Physicians Certificate of Disability must be filed with the Assessor.
2. Time: The replacement must have been purchased after June 5, 1990. The original dwelling must be sold within two years before or within two years after the purchase of the replacement. In addition the application must be filed within three years of the date the replacement property was purchased or new construction was completed.
3. Value: The value of the replacement dwelling must be equal to or less than the market value of the original dwelling. If the replacement is purchased within one year after the original sells, the value cannot exceed 105% of the original or 110% if purchased within second year.
4. Owner-occupied: Both dwellings must be eligible for the Homeowner's Exemption.

REPLACEMENT PROPERTY

ASSESSOR'S PARCEL NUMBER	DATE OF PURCHASE	PURCHASE PRICE
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ADDRESS (STREET NUMBER, STREET NAME, CITY, ZIP) _____

NAME(S) ON TITLE EXACTLY AS THEY APPEAR ON DEED OR ATTACH A COPY OF THE DEED _____

USE OF PROPERTY (HOUSE, CONDO, DUPLEX, ETC.) _____

IS THIS NOW YOUR PRINCIPAL
PLACE OF RESIDENCE? YES ___NO___

ORIGINAL PROPERTY

ASSESSOR'S PARCEL NUMBER	DATE OF SALE	SALE PRICE
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ADDRESS (STREET NUMBER, STREET NAME, CITY, COUNTY, ZIP) _____

NAME(S) ON TITLE EXACTLY AS THEY APPEARED ON DEED OR ATTACH A COPY OF THE DEED _____

USE OF PROPERTY (HOUSE, CONDO, DUPLEX, ETC.) _____

WAS THIS YOUR PRINCIPAL
PLACE OF RESIDENCE? YES ___NO___

NAME OF DISABLED PERSON	DATE OF BIRTH	SOCIAL SECURITY NUMBER
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REMAINING NAMES ON TITLE	DATE OF BIRTH	SOCIAL SECURITY NUMBER
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HAS ORIGINAL PROPERTY BEEN EXCLUDED FROM REAPPRAISAL DUE TO A PARENT-CHILD TRANSFER? YES ___NO___
 HAVE YOU APPLIED FOR THIS EXCLUSION ON ANY OTHER PROPERTY? YES ___NO___ HAVE YOU APPLIED FOR THE
 REAPPRAISAL EXCLUSION FOR SENIORS ON ANY OTHER PROPERTY? YES ___NO___

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

SIGNATURE	HOME PHONE	WORK PHONE	DATE
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